



City of Dublin

Office of the City Manager

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Memo

To: Members of Dublin City Council

From: Dana L. McDaniel, City Manager */mde/dm*

Date: October 8, 2015

Initiated By: Angel L. Mumma, Director of Finance
Melody Kennedy, Budget Manager

Re: Resolution 73-15 – Accepting the Amounts and Rates and Authorizing Tax Levies

Summary

Each year, the Franklin County Budget Commission determines the amount of property taxes to be received based on the City's millage rates, both inside and outside the "10 mill limit". The inside millage rate was established many years ago by the State, and the outside millage is based on the 1976 levy for police operations.

As Council is aware, the property tax revenues from the City's inside millage (also known as "unvoted" millage) rate of 1.75 mills was allocated 100% to the Parkland Acquisition Fund from 2001 – 2006. During that period of time, approximately \$16.2 million in revenue was received. From 2007 – 2009, the City allocated .95 mills of the 1.75 mills to the Parkland Acquisition Fund and allocated the remaining .80 mills to the Capital Improvements Tax Fund.

Since the approval of the 2010 – 2014 Capital Improvements Program (CIP), including the recently approved 2016 – 2020 CIP, Council has approved allocating .35 mills to the Parkland Acquisition Fund and 1.40 mills to the Capital Improvements Tax Fund. This allocation provides flexibility as to how the revenues generated can be used. City Council, of course, has the ability to revise annually how that millage is allocated, and may review that allocation as part of the both the operating budget and CIP process.

In addition to the revenue generated from the City's 1.75 mills from inside millage, the City also receives revenue from 1.20 mills of outside millage, which is credited to the Safety Fund for police operations.

In the 2016 collection year (for 2015 taxes), it is estimated that approximately \$2,815,680 in property tax revenue from the inside millage will be credited to the Capital Improvements Tax Fund and approximately \$708,446 to the Parkland Acquisition Fund. The fund balance in the Parkland Acquisition Fund at the end of 2015 is estimated to be \$680,050. Furthermore, the outside millage that is credited to the Safety Fund for police operations is estimated to generate approximately \$498,757. The effective rate for the Police operating levy for tax year 2014 (collected in 2015) is .196776 for residential/agricultural property and .324505 for commercial/industrial property. This translates into approximately \$6.88 per \$100,000 in value on residential/agricultural property and \$11.36 per \$100,000 in value on commercial/industrial property.

The adoption of this Resolution is required by Section 5705.34 of the Ohio Revised Code. The adopted Resolution is to be filed with the Budget Commission on or before October 1. This year, the Franklin County Budget Commission has received an extension due to implementation of the County's new software system. The filing date for this year only is November 1, 2015.

Recommendation

Staff is recommending the adoption of Resolution 73-15 at the October 12, 2015 City Council meeting.

**RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE
BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES
AND CERTIFYING THEM TO THE COUNTY AUDITOR**

(CITY COUNCIL)

OHIO REVISED CODE, SECTION 5705.34, 5705.35

The Council of the City of DUBLIN, Franklin County

Ohio, met in Regular session on the 12th day of October,
(Regular or Special)

2015, at the office of Dublin City Hall with the following members

present:

_____ moved the adoption of the following Resolution:

WHEREAS, This Council in accordance with the provisions of law has previously
adopted a Tax Budget for the next succeeding fiscal year commencing January 1, 2016; and

WHEREAS, The Budget Commission of Franklin County, Ohio, has certified its
action thereon to this Council together with an estimate by the County Auditor of the rate of
each tax necessary to be levied by this Council, and what part thereof is without, and what
part within, the ten mill tax limitation; therefore, be it

RESOLVED, By the Council of the City of DUBLIN

Franklin County, Ohio, that the amounts and rates, as determined by the Budget

Commission in its certification, be and the same are hereby accepted: and be it further

RESOLVED, That there be and is hereby levied on the tax duplicate of said City
the rate of each tax necessary to be levied within and without the ten mill limitation for tax year
2015 (collection year 2016) as follows:

SCHEDULE A

**SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY APPROVED BY THE
BUDGET COMMISSION, AND COUNTY AUDITOR'S ESTIMATED TAX RATES**

<i>FUND</i>	<i>Amount to be Derived from Levies Outside 10 Mill Limitation</i>	<i>Amount Approved by Budget Commission Inside 10 Mill Limitation</i>	<i>County Auditor's Estimate of Full Tax Rate to Be Levied</i>	
			<i>Inside 10 Mill Limit</i>	<i>Outside 10 Mill Limit</i>
<i>Parkland Acquisition</i>		\$708,446.87	0.35	
<i>General Fund Charter</i>				
<i>Bond Retirement</i>				
<i>Bond Retirement Charter</i>				
<i>Police Pension</i>				
<i>Police Operating</i>	498,757.69			1.20
<i>Fire Pension</i>				
<i>Fire Operating</i>				
<i>Police/Fire Pension</i>				
<i>Capital Improvement Charter</i>	18,107.30	2,815,680.18	1.40	
<i>Road & Sidewalk Fund</i>				
TOTAL	\$516,864.99	\$3,524,127.05	1.75	1.20

and be it further

*RESOLVED, That the Clerk of this Council be and is hereby directed to certify a copy of
this Resolution to the County Auditor of said County.*

_____ *seconded the Resolution and the roll being*

called upon its adoption the vote resulted as follows:

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Adopted the 12th day of October, 2015.

Attest:

Clerk of Council

President of Council

DUBLIN

Franklin County, Ohio.

**CERTIFICATE OF COPY
ORIGINAL ON FILE**

The State of Ohio, Franklin County, ss.

I, _____, Clerk of the Council of the City of
DUBLIN within and for said County, and in whose
custody the Files and Records of said Council are required by the Laws of State of Ohio to be kept
do hereby certify that the foregoing is taken and copied from the original _____

now on file, that the foregoing has been compared by me with said original
document, and that the same is a true and correct copy thereof.

WITNESS my signature, this _____ day of _____, 2015.

Clerk of Council

DUBLIN

Franklin County, Ohio.